

SENATE BILL 787

By Burchett

AN ACT to amend Tennessee Code Annotated, Section 67-6-210, relative to sales and use tax on imported property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-210, is amended by deleting subsection (b) in its entirety and by substituting the following:

(b) It is not the intention of this section to levy the use tax with respect to the personal automobile, the personal recreational vehicle as defined in § 55-17-102(20), the personal manufactured home as defined in § 68-126-202(4), the personal effects, or the household furnishings to be used in the residence of a person who, having been a bona fide resident of another state, has moved to and become a resident of Tennessee, and has caused to be imported into Tennessee such personal automobile, personal recreational vehicle, personal manufactured home as defined in § 68-126-202(4), personal effects, or household furnishings.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.